

Employee Business Expenses

► See separate instructions.

► Attach to Form 1040.

OMB No. 1545-0139

1988
Attachment
Sequence No. 54

Your name 2106_1_L_H1	Social security number 2106_1_L_H2	Occupation in which expenses were incurred 2106_1_L_H3
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Part I Employee Business Expenses

STEP 1 Enter Your Expenses

	Column A Other than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from Part II, line 15 or line 22	1 2106_1_1	
2 Parking fees, tolls, and local transportation, including train, bus, etc.	2 2106_1_2	
3 Travel expense while away from home, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3 2106_1_3	
4 Business expenses not included in lines 1 through 3. Do not include meals and entertainment	4 2106_1_4	
5 Meals and entertainment expenses. (See Instructions.)		2106_1_5
6 Add lines 1 through 5 and enter the total expenses here	6 2106_1_6_H1	2106_1_6_H2

Note: If you were not reimbursed for any expenses in Step 1, skip lines 7-13 and enter the amount from line 6 on line 14.

STEP 2 Figure Any Excess Reimbursements To Report in Income

7 Reimbursements for the expenses listed in Step 1 that your employer did not report to you on Form W-2 or Form 1099	7 2106_1_7_H1	2106_1_7_H2
Note: If, in both columns, line 6 is more than line 7, skip lines 8 and 9 and go to line 10. You do not have excess reimbursements.		
8 Subtract line 6 from line 7. If zero or less, enter zero	8 2106_1_8_H1	2106_1_8_H2
9 Add the amounts on line 8 of both columns and enter the total here. This is an excess reimbursement reportable as income. Add this amount to any amount shown on Form 1040, line 7	9	2106_1_9

STEP 3 Figure Fully Deductible Reimbursed Expenses

10 Subtract line 7 from line 6. If zero or less, enter zero	10 2106_1_10_H1	2106_1_10_H2
11 Reimbursements or allowances for the expenses in Step 1 that your employer identified to you, included on Form W-2 or Form 1099, and were not subject to withholding tax	11 2106_1_11_H1	2106_1_11_H2
Note: The amount entered on line 11 must be reported as income on Form 1040.		
12 Enter the smaller of line 10 or line 11	12 2106_1_12_H1	2106_1_12_H2
13 Add the amounts on line 12 of both columns and enter the total here. This is your fully deductible reimbursed expenses. Also enter the total on Form 1040, line 24	13	2106_1_13

STEP 4 Figure Unreimbursed Expenses To Deduct on Schedule A (Form 1040)

14 Subtract line 12 from line 10	14 2106_1_14_H1	2106_1_14_H2
Note: If both columns of line 14 are zero, stop here.		
15 Enter 20% (.20) of line 14, Column B	15	2106_1_15
16 Subtract line 15 from line 14	16 2106_1_16_H1	2106_1_16_H2
17 Add the amounts on line 16 of both columns and enter the total here. Also enter the total on Schedule A (Form 1040), line 20. (Qualified Performing Artists and handicapped employees, see Instructions.) ►	17	2106_1_17

For Paperwork Reduction Act Notice, see Instructions.

Form **2106** (1988)

Part II Vehicle Expenses (Use either your actual expenses (Section C) or the standard mileage rate (Section B).)**Section A.—General Information**

	Vehicle 1	Vehicle 2
1 Enter the date vehicle was placed in service	2106_2_A_1_H1 / /	2106_2_A_1_H2 / /
2 Total mileage vehicle was used during 1988	2106_2_A_2_H1 miles	2106_2_A_2_H2 miles
3 Miles included on line 2 that vehicle was used for business	2106_2_A_3_H1 miles	2106_2_A_3_H2 miles
4 Percent of business use (divide line 3 by line 2).	2106_2_A_4_H1 %	2106_2_A_4_H2 %
5 Average daily round trip commuting distance	2106_2_A_5_H1 miles	2106_2_A_5_H2 miles
6 Miles included on line 2 that vehicle was used for commuting	2106_2_A_6_H1 miles	2106_2_A_6_H2 miles
7 Other personal mileage (subtract line 6 plus line 3 from line 2).	2106_2_A_7_H1 miles	2106_2_A_7_H2 miles
8 Do you (or your spouse) have another vehicle available for personal purposes?	2106_2_A_8_H1 <input type="checkbox"/> Yes <input type="checkbox"/> No	2106_2_A_8_H2 <input type="checkbox"/> Yes <input type="checkbox"/> No
9 If your employer provided you with a vehicle, is personal use during off duty hours permitted?	2106_2_A_9_H1 <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable	2106_2_A_9_H2 <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable
10 Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No. If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No	2106_2_A_10_H1 <input type="checkbox"/> Yes <input type="checkbox"/> No	2106_2_A_10_H2 <input type="checkbox"/> Yes <input type="checkbox"/> No
	2106_2_A_10_H3 <input type="checkbox"/> Yes <input type="checkbox"/> No	2106_2_A_10_H4 <input type="checkbox"/> Yes <input type="checkbox"/> No

Section B.—Standard Mileage Rate (Do not use this section unless you own the vehicle.)

11 Enter the smaller of Part II, line 3, or 15,000 miles	11	2106_2_B_11 miles
12 Subtract line 11 from Part II, line 3	12	2106_2_B_12 miles
13 Multiply line 11 by 24¢ (.24) (see Instructions if vehicle is fully depreciated)	13	2106_2_B_13
14 Multiply line 12 by 11¢ (.11)	14	2106_2_B_14
15 Add lines 13 and 14. Enter total here and on Part I, line 1	15	2106_2_B_15

Section C.—Actual Expenses

	Vehicle 1	Vehicle 2
16 Gasoline, oil, repairs, vehicle insurance, etc	2106_2_C_16_H1	2106_2_C_16_H2
17 Vehicle rentals	2106_2_C_17_H1	2106_2_C_17_H2
18 Value of employer-provided vehicle (applies only if included on Form W-2 at 100% fair rental value, see Instructions)	2106_2_C_18_H1	2106_2_C_18_H2
19 Add lines 16 through 18	2106_2_C_19_H1	2106_2_C_19_H2
20 Multiply line 19 by the percentage on Part II, line 4	2106_2_C_20_H1	2106_2_C_20_H2
21 Depreciation from Section D, column (f) (see Instructions)	2106_2_C_21_H1	2106_2_C_21_H2
22 Add lines 20 and 21. Enter total here and on Part I, line 1	2106_2_C_22_H1	2106_2_C_22_H2

Section D.—Depreciation of Vehicles (You can only claim depreciation for a vehicle you own. If you use a vehicle 50 percent or less in a trade or business, you cannot claim the Section 179 deduction and you must figure depreciation using the straight line method over 5 years. For other limitations, see Instructions.)

	Cost or other basis (a)	Basis for depreciation (Business use only—see Instructions) (b)	Method of figuring depreciation (c)	Depreciation deduction (d)	Section 179 expense (e)	Total column (d) + column (e) (enter in Section C, line 21) (f)
Vehicle 1	2106_2_D_a_V1	2106_2_D_b_V1	2106_2_D_c_V1	2106_2_D_d_V1	2106_2_D_e_V1	2106_2_D_f_V1
Vehicle 2	2106_2_D_a_V2	2106_2_D_b_V2	2106_2_D_c_V2	2106_2_D_d_V2	2106_2_D_e_V2	2106_2_D_f_V2